

§ 152.17

(e) *Other decisions adverse to Government.* Unless the Commissioner of Customs otherwise directs, the principles of any court decision adverse to the Government (except for a decision upholding an American manufacturer's petition as covered in paragraph (d) of this section) shall be applied to unliquidated entries and protested entries which have not been denied in whole or in part and in which the same issue is involved as soon as the time within which an application for a rehearing or review may be filed has expired without such application having been made. See §176.31 of this chapter for the treatment of entries which are the subject of a court decision.

[T.D. 73-175, 38 FR 17477, July 2, 1973, as amended by T.D. 75-186, 40 FR 31928, July 30, 1975; T.D. 85-90, 50 FR 21430, May 24, 1985]

§ 152.17 Changes in classification by Congress or by Presidential Proclamation.

When a rate of Customs duty or internal revenue tax imposed upon or by reason of importation is changed by an act of Congress or by a proclamation of the President, the new rate shall be applied in accordance with the detailed instructions in §141.69 of this chapter, which provides in general that the rates of duty applicable to merchandise shall be those in effect on the date of entry or withdrawal for consumption, except for certain merchandise covered by an entry for immediate transportation or overcarried and returned to the port of entry.

Subpart C—Appraisalment

§§ 152.20–152.22 [Reserved]

§ 152.23 Merchandise imported from intermediate countries.

Merchandise imported from one country, being the growth, production, or manufacture of another country, shall for value purposes (see sections 402, Tariff Act of 1930, as amended; 19 U.S.C. 1401a) be treated as an exportation of the country from which it is immediately imported. However, if it appears by the invoice, bill of lading, or other evidence that the merchandise was destined for the United States at the time of original shipment, it shall

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be treated as an exportation of the country from which it was originally exported. The term “country” is to be regarded for the purposes of this section as embracing all the possessions of a nation, however widely separated, which are subject to the same supreme executive and legislative authority and control.

[T.D. 73-175, 38 FR 17477, July 2, 1973, as amended by T.D. 87-89, 52 FR 24446, July 1, 1987]

§ 152.24 [Reserved]

§ 152.25 Conversion of foreign currency.

When foreign currency must be converted for purposes of appraisalment, the instructions in subpart C of part 159 of this chapter shall be followed.

§ 152.26 Furnishing value information to importer.

The port director shall furnish to importers the latest information as to values in his possession, subject to the following conditions:

(a) *Before appraisalment.* Value information shall be given before appraisalment only in response to a specific oral or written request by the importer, supported by an adequate reason for the request, or where required by Customs purposes, such as in determining proper estimated duties to be deposited or notification of increased duties in accordance with §152.2.

(b) *Only for merchandise under port director's jurisdiction.* The information shall be given only in regard to merchandise to be appraised by, or under the jurisdiction of, the port director who receives the request, and only with respect to merchandise for which there is presented evidence of a firm commitment or intent to import such merchandise into the United States.

(c) *Information by importer.* Each request shall be accompanied by the latest information as to the values in question which the importer has or can reasonably obtain.

(d) *Information not binding.* Value information shall be given by the port director only with an understanding and agreement in each case that the information is in no sense an appraisalment